

Customer No.: 20462
Attorney Docket No. PU60707
Confirmation No.: 8356

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Patel, et al. 4 February 2007
Serial No.: 10/587,613 Group Art Unit No.: 1626
Filed: 28 July 2006 Examiner: Y. Chu
For: Fused Heteroaryl Derivatives and Their Use as p38 Kinase Inhibitors

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO RESTRICTION REQUIREMENT

Dear Sir:

In response to the Examiner's Action mailed 17 January 2008 having a shortened statutory period of 1 month, please enter the following Remarks and Amendments into the record.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.